

FIRST REGULAR SESSION
SENATE COMMITTEE SUBSTITUTE FOR
HOUSE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 161
96TH GENERAL ASSEMBLY

Reported from the Committee on Jobs, Economic Development and Local Government, May 5, 2011, with recommendation that the Senate Committee Substitute do pass.

0781S.03C

TERRY L. SPIELER, Secretary.

AN ACT

To repeal sections 67.1000, 67.1002, 67.1003, 67.1005, 67.1006, 67.1008, and 94.900, RSMo, and to enact in lieu thereof six new sections relating to certain taxes imposed by local governments.

Be it enacted by the General Assembly of the State of Missouri, as follows:

Section A. Sections 67.1000, 67.1002, 67.1003, 67.1005, 67.1006, 67.1008, 2 and 94.900, RSMo, are repealed and six new sections enacted in lieu thereof, to 3 be known as sections 67.1000, 67.1002, 67.1003, 67.1006, 67.1008, and 94.900, to 4 read as follows:

67.1000. 1. The governing body of **the following cities and counties** 2 **may impose a tax as provided in this section:**

3 (1) Any county [or of];

4 (2) Any city which is the county seat of any county or which now or 5 hereafter has a population of more than three thousand five hundred inhabitants 6 and which has heretofore been authorized by the general assembly[, or of];

7 (3) Any other city which has a population of more than eighteen thousand 8 and less than forty-five thousand inhabitants located in a county of the first 9 classification with a population over two hundred thousand adjacent to a county 10 of the first classification with a population over nine hundred thousand[.].

11 2. **The governing body of any city or county listed in subsection** 12 **1 of this section** may impose a tax on the charges for all sleeping rooms paid 13 by the transient guests of hotels or motels situated in the city or county, which 14 shall be not more than five percent per occupied room per night, except that such

EXPLANATION—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

15 tax shall not become effective unless the governing body of the city or county
16 submits to the voters of the city or county at an election permitted under section
17 115.123 a proposal to authorize the governing body of the city or county to impose
18 a tax under the provisions of this section and section 67.1002. The tax authorized
19 by this section and section 67.1002 shall be in addition to the charge for the
20 sleeping room and shall be in addition to any and all taxes imposed by law and
21 the proceeds of such tax shall be used by the city or county solely for funding a
22 convention and visitors bureau which shall be a general not-for-profit
23 organization with whom the city or county has contracted, and which is
24 established for the purpose of promoting the city or county as a convention,
25 visitor and tourist center. Such tax shall be stated separately from all other
26 charges and taxes.

27 **[2.] 3. As used in this section and section 67.1002, the term**
28 **"transient guests" means a person or persons who occupy a room or**
29 **rooms in a hotel or motel for thirty-one days or less during any**
30 **calendar quarter, except that** in any county of the third classification without
31 a township form of government and with more than forty-one thousand one
32 hundred but fewer than forty-one thousand two hundred inhabitants, "transient
33 guests"[, as used in this section and section 67.1002,] means a person or persons
34 who occupy a room or rooms in a hotel or motel for ninety days or less during any
35 calendar quarter.

36 **[3.] 4.** Provisions of this section to the contrary notwithstanding, the
37 governing body of any home rule city with more than thirty-nine thousand six
38 hundred but fewer than thirty-nine thousand seven hundred inhabitants and
39 partially located in any county of the first classification with more than
40 seventy-one thousand three hundred but fewer than seventy-one thousand four
41 hundred inhabitants may impose a tax on the charges for all sleeping rooms paid
42 by the transient guests of hotels or motels situated in the city, which shall be not
43 more than seven percent per occupied room per night, except that such tax shall
44 not become effective unless the governing body of such city submits to the voters
45 of the city at an election permitted under section 115.123 a proposal to authorize
46 the governing body of the city to impose a tax under the provisions of this
47 **[section] subsection** and section 67.1002. The tax authorized by this **[section]**
48 **subsection** and section 67.1002 shall be in addition to the charge for the
49 sleeping room and shall be in addition to any and all taxes imposed by law and
50 the proceeds of such tax shall be used by the city solely for funding a convention

51 and visitors bureau which shall be a general not-for-profit organization with
52 whom the city has contracted, and which is established for the purpose of
53 promoting the city as a convention, visitor, and tourist center. Such tax shall be
54 stated separately from all other charges and taxes.

55 **5. Notwithstanding any other provision of this section to the**
56 **contrary, the governing body of any city or county with more than**
57 **three hundred fifty hotel and motel rooms within the boundaries of**
58 **such city or county may impose a tax on the charges for all sleeping**
59 **rooms paid by the transient guests of hotels or motels situated in the**
60 **city or county or a portion thereof, which shall be not more than five**
61 **percent per occupied room per night, except that such tax shall not**
62 **become effective unless the governing body of the city or county**
63 **submits to the voters of the city or county at an election permitted**
64 **under section 115.123 a proposal to authorize the governing body of the**
65 **city or county to impose a tax under this subsection and section**
66 **67.1002. The tax authorized by this subsection and section 67.1002 shall**
67 **be in addition to the charge for the sleeping room and shall be in**
68 **addition to any and all taxes imposed by law, and the proceeds of such**
69 **tax shall be used by the city or county solely for the promotion of**
70 **tourism and for funding a convention and visitors bureau. Such**
71 **convention and visitors bureau shall be a general not-for-profit**
72 **organization with whom the city or county has contracted, and which**
73 **is established for the purpose of promoting the city or county as a**
74 **convention, visitor, and tourist center. Such tax shall be stated**
75 **separately from all other charges and taxes.**

76 **6. Notwithstanding any other provision of law to the contrary,**
77 **the taxes authorized in this section and section 67.1002 shall not be**
78 **imposed by the following cities or counties:**

79 **(1) Any city or any county already imposing a tax solely on the**
80 **charges for sleeping rooms paid by the transient guests of hotels or**
81 **motels situated in such city or county or a portion thereof under this**
82 **section and section 67.1002 or any other law of this state; or**

83 **(2) Any city not already imposing a tax under this section and**
84 **section 67.1002 and that is located in whole or partially within a county**
85 **that already imposes a tax solely on the charges for sleeping rooms**
86 **paid by the transient guests of hotels or motels situated in such county**
87 **or a portion thereof under this section and section 67.1002 or any other**

88 law of this state, except that cities of the third classification with more
 89 than two thousand five hundred hotel and motel rooms and located in
 90 a county of the first classification where another tax on the charges for
 91 all sleeping rooms paid by the transient guests of hotels and motels
 92 situated in such county is imposed may impose the tax authorized in
 93 subsection 5 of this section of not more than one-half percent per
 94 occupied room per night.

95 7. This section shall not be construed as repealing any taxes
 96 levied by any city or county on transient guests as permitted under this
 97 chapter or chapter 94 as of August 28, 2011.

67.1002. 1. The question shall be submitted in substantially the following
 2 form:

3 Shall the (City or County) levy a tax of percent
 4 on each sleeping room occupied and rented by transient guests of hotels and
 5 motels located in the city or county, where the proceeds of which shall be
 6 expended for promotion of tourism **or funding a convention and visitors**
 7 **bureau?**

8 YES NO

9 If a majority of the votes cast on the question by the qualified voters voting
 10 thereon are in favor of the question, then the tax shall become effective on the
 11 first day of the calendar quarter following the calendar quarter in which the
 12 election was held. If a majority of the votes cast on the question by the qualified
 13 voters voting thereon are opposed to the question, then the governing body for the
 14 city or county shall have no power to impose the tax authorized by this section
 15 unless and until the governing body of the city or county again submits the
 16 question to the qualified voters of the city or county and such question is
 17 approved by a majority of the qualified voters voting on the question.

18 2. On and after the effective date of any tax authorized under the
 19 provisions of this section and section 67.1000, the city or county which levied the
 20 tax may adopt one of the two following provisions for the collection and
 21 administration of the tax:

22 (1) The city or county which levied the tax may adopt rules and
 23 regulations for the internal collection of such tax by the city or county officers
 24 usually responsible for collection and administration of city or county taxes; or

25 (2) The city or county may enter into an agreement with the director of
 26 revenue of the state of Missouri for the purpose of collecting the tax authorized

27 in this section and section 67.1000. In the event any city or county enters into an
28 agreement with the director of revenue of the state of Missouri for the collection
29 of the tax authorized in this section and section 67.1000, the director of revenue
30 shall perform all functions incident to the administration, collection, enforcement
31 and operation of such tax, and the director of revenue shall collect the additional
32 tax authorized under the provisions of this section and section 67.1000. The tax
33 authorized under the provisions of this section and section 67.1000 shall be
34 collected and reported upon such forms and under such administrative rules and
35 regulations as may be prescribed by the director of revenue, and the director of
36 revenue shall retain not less than one percent nor more than three percent for
37 cost of collection.

38 3. If a tax is imposed by a city or county under this section and section
39 67.1000, the city or county may collect a penalty of one percent and interest not
40 to exceed two percent per month on unpaid taxes which shall be considered
41 delinquent thirty days after the last day of each quarter.

67.1003. 1. The governing body of the following cities and counties may
2 impose a tax as provided in this section:

3 (1) Any city or county[, other than a city or county already imposing a tax
4 on the charges for all sleeping rooms paid by the transient guests of hotels and
5 motels situated in such city or county or a portion thereof pursuant to any other
6 law of this state,] having more than three hundred fifty hotel and motel rooms
7 inside such city or county;

8 (2) A county of the third classification with a population of more than
9 seven thousand but less than seven thousand four hundred inhabitants;

10 (3) A third class city with a population of greater than ten thousand but
11 less than eleven thousand located in a county of the third classification with a
12 township form of government with a population of more than thirty thousand;

13 (4) A county of the third classification with a township form of
14 government with a population of more than twenty thousand but less than
15 twenty-one thousand;

16 (5) Any third class city with a population of more than eleven thousand
17 but less than thirteen thousand which is located in a county of the third
18 classification with a population of more than twenty-three thousand but less than
19 twenty-six thousand;

20 (6) Any city of the third classification with more than ten thousand five
21 hundred but fewer than ten thousand six hundred inhabitants;

22 (7) Any city of the third classification with more than twenty-six thousand
23 three hundred but fewer than twenty-six thousand seven hundred inhabitants;

24 (8) Any city of the third classification with more than ten thousand eight
25 hundred but fewer than ten thousand nine hundred inhabitants and located in
26 more than one county.

27 2. The governing body of any city or county listed in subsection 1 of this
28 section may impose a tax on the charges for all sleeping rooms paid by the
29 transient guests of hotels or motels situated in the city or county or a portion
30 thereof, which shall be not more than five percent per occupied room per night,
31 except that such tax shall not become effective unless the governing body of the
32 city or county submits to the voters of the city or county at a state general or
33 primary election a proposal to authorize the governing body of the city or county
34 to impose a tax pursuant to this section. The tax authorized by this section shall
35 be in addition to the charge for the sleeping room and shall be in addition to any
36 and all taxes imposed by law and the proceeds of such tax shall be used by the
37 city or county solely for the promotion of tourism. Such tax shall be stated
38 separately from all other charges and taxes.

39 3. Notwithstanding any other provision of law to the contrary, the tax
40 authorized in this section shall not be imposed [in any city or county already
41 imposing such tax pursuant to any other law of this state, except that] **by the**
42 **following cities or counties:**

43 (1) **Any city or county already imposing a tax solely on the**
44 **charges for sleeping rooms paid by the transient guests of hotels or**
45 **motels situated in any such city or county or a portion thereof under**
46 **this section or any other law of this state; or**

47 (2) **Any city not already imposing a tax under this section and**
48 **that is located in whole or partially within a county that already**
49 **imposes a tax solely on the charges for sleeping rooms paid by the**
50 **transient guests of hotels or motels situated in such county or a portion**
51 **thereof under this section or any other law of this state.**

52 4. Cities of the third class having more than two thousand five hundred
53 hotel and motel rooms, and located in a county of the first classification in which
54 and where another tax on the charges for all sleeping rooms paid by the transient
55 guests of hotels and motels situated in such county is imposed, may impose the
56 tax authorized by this section of not more than one-half of one percent per
57 occupied room per night.

58 [4.] 5. The ballot of submission for the tax authorized in this section
59 shall be in substantially the following form:

60 Shall (insert the name of the city or county) impose a tax on the charges
61 for all sleeping rooms paid by the transient guests of hotels and motels situated
62 in (name of city or county) at a rate of (insert rate of percent) percent for the sole
63 purpose of promoting tourism?

64 YES NO

65 If a majority of the votes cast on the question by the qualified voters voting
66 thereon are in favor of the question, then the tax shall become effective on the
67 first day of the second calendar quarter following the calendar quarter in which
68 the election was held. If a majority of the votes cast on the question by the
69 qualified voters voting thereon are opposed to the question, then the tax shall not
70 become effective unless and until the question is resubmitted under this section
71 to the qualified voters and such question is approved by a majority of the
72 qualified voters voting on the question.

73 [5.] 6. As used in this section, "transient guests" means a person or
74 persons who occupy a room or rooms in a hotel or motel for thirty-one days or less
75 during any calendar quarter.

76 **7. This section shall not be construed as repealing any taxes**
77 **levied by any city or county on transient guests as permitted under this**
78 **chapter or chapter 94 as of August 28, 2011.**

67.1006. 1. In any county of the second class which has a two-year
2 community college and is located south of the Missouri River and adjacent to a
3 county of the second class which contains a state educational institution described
4 as a state teachers college in paragraph (c) of subdivision (5) of section 176.010,
5 a proposal to authorize the governing body of the county to impose a tax may be
6 submitted to the voters of the county at a state general, primary or special
7 election as follows:

8 (1) By a majority vote of the county governing body; or

9 (2) Upon petition of eight percent of the voters who cast votes for the
10 member of the county governing body who received the highest number of votes
11 at the last election in which members of the governing body were elected, the
12 county clerk shall submit the proposal to the voters of the county. The tax shall
13 be levied on the sales or charges for all sleeping rooms paid by the transient
14 guests of hotels or motels situated in the county at a rate not to exceed two
15 dollars per room per night. The tax authorized by sections 67.1006 to 67.1012

16 shall be in addition to any and all taxes imposed by law and shall be stated
17 separately from all other charges and taxes.

18 2. The question shall be submitted in substantially the following form:

19 Shall there be imposed in the county of (name of county) a tax
20 of (rate of tax) on each sleeping room occupied and rented by
21 transient guests of hotels and motels located in the county, the proceeds of which
22 shall be expended for tourism purposes?

23 YES NO

24 If a majority of the votes cast on the question by the qualified voters voting
25 thereon are in favor of the question, then the tax shall become effective on the
26 first day of the second calendar quarter following the calendar quarter in which
27 the election was held. If a majority of the votes cast on the question by the
28 qualified voters voting thereon are opposed to the question, then the tax
29 authorized by sections 67.1006 to 67.1012 shall not become effective unless and
30 until the question is resubmitted under the provisions of sections 67.1006 to
31 67.1012 to the qualified voters of the county and such question is approved by a
32 majority of the qualified voters of the county voting on the question.

33 **3. The governing body of any county imposing a tax under this**
34 **section may, by order or ordinance, change the rate of such tax from**
35 **two dollars per room per night to not more than five percent per**
36 **occupied room per night. No such order or ordinance shall become**
37 **effective unless the governing body of the county submits to the voters**
38 **of the county at a state general, primary, or special election a proposal**
39 **to authorize the governing body of the county to change the rate of tax**
40 **imposed under this section. If a majority of the votes cast on the**
41 **question by the qualified voters voting thereon are in favor of the**
42 **question, then the change in the tax rate shall become effective on the**
43 **first day of the second calendar quarter following the calendar quarter**
44 **in which the election was held. If a majority of the votes cast on the**
45 **question by the qualified voters voting thereon are opposed to the**
46 **question, then the change in the tax rate shall not become effective**
47 **unless and until the question is resubmitted under this section to the**
48 **qualified voters of the county and such question is approved by a**
49 **majority of the qualified voters voting on the question.**

67.1008. Upon adoption of the tax authorized in sections 67.1006 to
2 67.1012, there shall be established a "Tourism Commission", to consist of [five]

3 **seven** members, two of whom shall be appointed by the governing body of the
4 county and two of whom shall be appointed by the governing body of the largest
5 city within the county. Of the two members each appointed by the governing
6 bodies of the city and county, [one member each shall be a representative of the
7 hotel and motel industry. Of each of the members so appointed by the governing
8 bodies of the city and county,] one member shall be appointed for a term of three
9 years and one member shall be appointed for a term of two years. The remaining
10 [member] **three members** of the commission shall be appointed jointly by the
11 governing bodies of the city and county and shall be [a member of a locally
12 formed organization representing the local general business interests in the area
13 and shall be appointed for a term of four years] **representatives of the hotel
14 and motel industry, with two of such members to be appointed for a
15 term of three years and one member to be appointed for a term of two
16 years.**

94.900. 1. **(1)** The governing body of **the following cities may impose**
2 **a tax as provided in this section:**

3 **(a)** Any city of the third classification with more than ten thousand eight
4 hundred but less than ten thousand nine hundred inhabitants located at least
5 partly within a county of the first classification with more than one hundred
6 eighty-four thousand but less than one hundred eighty-eight thousand
7 inhabitants[, or];

8 **(b)** Any city of the fourth classification with more than eight thousand
9 nine hundred but fewer than nine thousand inhabitants[, or];

10 **(c)** Any city of the fourth classification with more than two thousand six
11 hundred but fewer than two thousand seven hundred inhabitants and located in
12 any county of the first classification with more than eighty-two thousand but
13 fewer than eighty-two thousand one hundred inhabitants[, or];

14 **(d)** Any home rule city with more than forty-eight thousand but fewer
15 than forty-nine thousand inhabitants;

16 **(e) Any home rule city with more than seventy-three thousand
17 but fewer than seventy-five thousand inhabitants.**

18 **(2)** The governing body of any city listed in subdivision (1) of this
19 **subsection** is hereby authorized to impose, by ordinance or order, a sales tax in
20 the amount of up to one-half of one percent on all retail sales made in such city
21 which are subject to taxation under the provisions of sections 144.010 to 144.525
22 for the purpose of improving the public safety for such city, including but not

23 limited to expenditures on equipment, city employee salaries and benefits, and
 24 facilities for police, fire and emergency medical providers. The tax authorized by
 25 this section shall be in addition to any and all other sales taxes allowed by law,
 26 except that no ordinance or order imposing a sales tax pursuant to the provisions
 27 of this section shall be effective unless the governing body of the city submits to
 28 the voters of the city, at a county or state general, primary or special election, a
 29 proposal to authorize the governing body of the city to impose a tax.

30 2. If the proposal submitted involves only authorization to impose the tax
 31 authorized by this section, the ballot of submission shall contain, but need not be
 32 limited to, the following language:

33 Shall the city of (city's name) impose a citywide
 34 sales tax of (insert amount) for the purpose of improving the public safety
 35 of the city?

36 YES NO

37 If you are in favor of the question, place an "X" in the box opposite "YES". If you
 38 are opposed to the question, place an "X" in the box opposite "NO".

39 If a majority of the votes cast on the proposal by the qualified voters voting
 40 thereon are in favor of the proposal submitted pursuant to this subsection, then
 41 the ordinance or order and any amendments thereto shall be in effect on the first
 42 day of the second calendar quarter after the director of revenue receives
 43 notification of adoption of the local sales tax. If a proposal receives less than the
 44 required majority, then the governing body of the city shall have no power to
 45 impose the sales tax herein authorized unless and until the governing body of the
 46 city shall again have submitted another proposal to authorize the governing body
 47 of the city to impose the sales tax authorized by this section and such proposal
 48 is approved by the required majority of the qualified voters voting
 49 thereon. However, in no event shall a proposal pursuant to this section be
 50 submitted to the voters sooner than twelve months from the date of the last
 51 proposal pursuant to this section.

52 3. All revenue received by a city from the tax authorized under the
 53 provisions of this section shall be deposited in a special trust fund and shall be
 54 used solely for improving the public safety for such city for so long as the tax
 55 shall remain in effect.

56 4. Once the tax authorized by this section is abolished or is terminated by
 57 any means, all funds remaining in the special trust fund shall be used solely for
 58 improving the public safety for the city. Any funds in such special trust fund

59 which are not needed for current expenditures may be invested by the governing
60 body in accordance with applicable laws relating to the investment of other city
61 funds.

62 5. All sales taxes collected by the director of the department of revenue
63 under this section on behalf of any city, less one percent for cost of collection
64 which shall be deposited in the state's general revenue fund after payment of
65 premiums for surety bonds as provided in section 32.087, shall be deposited in a
66 special trust fund, which is hereby created, to be known as the "City Public Safety
67 Sales Tax Trust Fund". The moneys in the trust fund shall not be deemed to be
68 state funds and shall not be commingled with any funds of the state. The
69 provisions of section 33.080 to the contrary notwithstanding, money in this fund
70 shall not be transferred and placed to the credit of the general revenue fund. The
71 director of the department of revenue shall keep accurate records of the amount
72 of money in the trust and which was collected in each city imposing a sales tax
73 pursuant to this section, and the records shall be open to the inspection of officers
74 of the city and the public. Not later than the tenth day of each month the
75 director of the department of revenue shall distribute all moneys deposited in the
76 trust fund during the preceding month to the city which levied the tax; such
77 funds shall be deposited with the city treasurer of each such city, and all
78 expenditures of funds arising from the trust fund shall be by an appropriation act
79 to be enacted by the governing body of each such city. Expenditures may be made
80 from the fund for any functions authorized in the ordinance or order adopted by
81 the governing body submitting the tax to the voters.

82 6. The director of the department of revenue may make refunds from the
83 amounts in the trust fund and credited to any city for erroneous payments and
84 overpayments made, and may redeem dishonored checks and drafts deposited to
85 the credit of such cities. If any city abolishes the tax, the city shall notify the
86 director of the department of revenue of the action at least ninety days prior to
87 the effective date of the repeal and the director of the department of revenue may
88 order retention in the trust fund, for a period of one year, of two percent of the
89 amount collected after receipt of such notice to cover possible refunds or
90 overpayment of the tax and to redeem dishonored checks and drafts deposited to
91 the credit of such accounts. After one year has elapsed after the effective date of
92 abolition of the tax in such city, the director of the department of revenue shall
93 remit the balance in the account to the city and close the account of that
94 city. The director of the department of revenue shall notify each city of each

95 instance of any amount refunded or any check redeemed from receipts due the
96 city.

97 7. Except as modified in this section, all provisions of sections 32.085 and
98 32.087 shall apply to the tax imposed pursuant to this section.

[67.1005. 1. The governing body of any city or county, other
2 than a city or county already imposing a tax on the charges for all
3 sleeping rooms paid by the transient guests of hotels and motels
4 situated in such city or county or a portion thereof pursuant to any
5 other law of this state, having more than three hundred fifty hotel
6 and motel rooms inside such city or county may impose a tax on the
7 charges for all sleeping rooms paid by the transient guests of hotels
8 or motels situated in the city or county or a portion thereof, which
9 shall be not more than five percent per occupied room per night,
10 except that such tax shall not become effective unless the governing
11 body of the city or county submits to the voters of the city or county
12 at a state general or primary election a proposal to authorize the
13 governing body of the city or county to impose a tax pursuant to
14 this section and section 67.1002. The tax authorized by this section
15 and section 67.1002 shall be in addition to the charge for the
16 sleeping room and shall be in addition to any and all taxes imposed
17 by law and the proceeds of such tax shall be used by the city or
18 county solely for the promotion of tourism and for funding a
19 convention and visitors bureau which shall be a general
20 not-for-profit organization with whom the city or county has
21 contracted, and which is established for the purpose of promoting
22 the city or county as a convention, visitor and tourist center. Such
23 tax shall be stated separately from all other charges and taxes.

24 2. The tax authorized in this section shall not be imposed
25 in any city or county where another tax on the charges for all
26 sleeping rooms paid by the transient guests of hotels and motels
27 situated in such city or county or a portion thereof is imposed
28 pursuant to any other law of this state, except that cities of the
29 third class having more than two thousand five hundred hotel and
30 motel rooms and located in a county of the first class where
31 another tax on the charges for all sleeping rooms paid by the
32 transient guests of hotels and motels situated in such county is

33 imposed may impose the tax authorized in this section of not more
34 than one-half percent per occupied room per night.

35 3. The ballot of submission for the tax authorized in this
36 section shall be in substantially the following form:

37 Shall (insert the name of the city or county) impose a tax on
38 the charges for all sleeping rooms paid by the transient guests of
39 hotels and motels situated in (name of city or county) at a rate of
40 (insert rate of percent) percent?

41 YES NO

42 4. As used in this section, "transient guests" shall mean a
43 person or persons who occupy a room or rooms in a hotel or motel
44 for thirty-one days or less during any calendar quarter.]

✓

Bill

Copy